IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 7TH JUNE 2007 / 17TH JYAISHTA 1929

WP(C).No. 33727 of 2006(M)

PETITIONER:

THE MALABAR RURAL INDUSTRIES,
POYYUR, MAYYIL, KANNUR DISTRICT,
REPRESENTED BY ITS MANAGING PARTNER,
B.M.ABUBACKER, S/O.MAMMONHI HAJI.

BY ADV. SRI.T.SETHUMADHAVAN
SRI.PUSHPARAJAN KODOTH
SRI.K.JAYESH MOHANKUMAR

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE.

2. THE ASSISTANT COMMISSIONER (ASSESSMENT),
KANNUR.

3. THE DISTRICT COLLECTOR, KANNUR.

4. THE TAHSILDAR (REVENUE RECOVERY),
TALUK OFFICE, TALIPARAMBA, KANNUR DISTRICT.

BY ADV. SHRI. MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 07/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C)No. 33727/2006

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE ORDER IN STA NO. 36/2005 DATED 28/3/2005 PASSED BY THE 1ST RESPONDENT.

P2 : COPY OF THE CHALAN RECEIPT DATED 24/12/2004.

P3 : COPY OF THE RR NOTICE ISSUED by the 4TH RESPONDENT DATED 19/9/2006.

P4 : COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 16/10/2006.

P5 : COPY OF THE REPRESENTATION SUBMITTED by the PETITIONER BEFORE THE 3RD & 4TH RESPONDENTS DATED 16/10/2006.

// TRUE COPY //

PA TO JUDGE

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 33727 of 2006

Dated, this the 7th day of June, 2007

J U D G M E N T

Since petitioner is a closed unit and since the arrears pertain to the year 2001-02, I feel petitioner can be granted partial waiver of interest, if petitioner clears the balance interest and settles balance arrears by 30/06/2007. WP(C) is accordingly disposed of directing petitioner to remit the balance arrears of tax and 2/3rd of the interest on or before 30/06/2007. If petitioner makes payment as above, 1/3rd of the interest will stand waived and respondents should not recover collection charges from the petitioner.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg